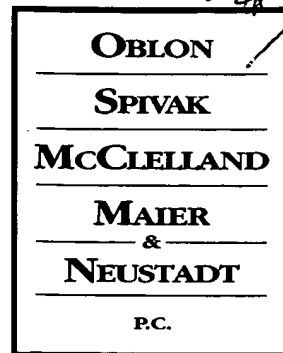




Docket No.: 0163-0707-2X

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313



ATTORNEYS AT LAW

RE: Application Serial No.: 09/158,099

Applicants: Kenji MIWA, et al.

2nd RCE Filed: December 13, 2004

For: METHOD OF REFINEMENT OF MICROSTRUCTURE
OF METALLIC MATERIALS

Group Art Unit: 1725

Examiner: Kuang Y. Lin

SIR:

Attached hereto for filing are the following papers:

Notice of Appeal, Request for Extension of Time (3 months)

Our credit card payment form in the amount of **\$1,520.00** is attached covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.

Gregory J. Maier

Registration No. 25,599

Customer Number

22850

(703) 413-3000 (phone)

(703) 413-2220 (fax)

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Michael E. Monaco

Registration No. 52,041